

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>Winterset</u> , IOWA DUE: December 1, 2016		16206100800000 City Administrator 124 W. Court Avenue Winterset, IA 50273 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	2,252,972		2,252,972	2,227,952																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	2,252,972		2,252,972	2,227,952																				
Delinquent property taxes	0		0																					
TIF revenues	1,029,353		1,029,353	1,104,405																				
Other city taxes	486,938	0	486,938	479,678																				
Licenses and permits	75,271	0	75,271	68,975																				
Use of money and property	6,623	9,380	16,003	8,050																				
Intergovernmental	1,115,965	564,300	1,680,265	1,666,806																				
Charges for fees and service	251,518	9,014,021	9,265,539	9,357,850																				
Special assessments	93,358	0	93,358	100,000																				
Miscellaneous	128,478	0	128,478	1,314,250																				
Other financing sources	1,513,685	1,243,546	2,757,231	2,925,884																				
Total revenues and other sources	6,954,161	10,831,247	17,785,408	19,253,850																				
Expenditures and Other Financing Uses																								
Public safety	942,742	0	942,742	974,419																				
Public works	755,359	0	755,359	791,966																				
Health and social services	5,500	0	5,500	5,500																				
Culture and recreation	1,090,164	0	1,090,164	1,117,465																				
Community and economic development	354,872	0	354,872	479,067																				
General government	510,878	0	510,878	514,215																				
Debt service	1,749,355	0	1,749,355	1,750,356																				
Capital projects	517,042	0	517,042	621,000																				
Total governmental activities expenditures	5,925,912	0	5,925,912	6,253,988																				
Business type activities	0	12,789,839	12,789,839	16,855,277																				
Total ALL expenditures	5,925,912	12,789,839	18,715,751	23,109,265																				
Other financing uses, including transfers out	1,272,788	240,897	1,513,685	1,605,884																				
Total ALL expenditures/And other financing uses	7,198,700	13,030,736	20,229,436	24,715,149																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-244,539	-2,199,489	-2,444,028	-5,461,299																				
Beginning fund balance July 1, 2015	1,702,849	7,871,268	9,574,117	9,574,117																				
Ending fund balance June 30, 2016	1,458,310	5,671,779	7,130,089	4,112,818																				
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 9,260,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 55,000</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 14,719,546</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 13,858,868</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 9,260,000	Other long-term debt	\$ 55,000	Revenue debt	\$ 14,719,546	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 13,858,868
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 9,260,000	Other long-term debt	\$ 55,000																					
Revenue debt	\$ 14,719,546	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 13,858,868																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 08-10-16		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Mark Nitchals		Area Code 515		Number 462-1422																				
Signature of Mayor or other City official (Name and Title) James C. Olson, Mayor		Date signed 8/3/2016																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF Winterset						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	1,381,568	527,473					2,252,972			2,252,972	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,381,568	527,473					2,252,972		T01	2,252,972	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,381,568	527,473				0	2,252,972			2,252,972	6			
7	TIF revenues			1,029,353				1,029,353		T01	1,029,353	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	5,815						5,815		T15	5,815	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	62,742						62,742		T19	62,742	13			
14	Other local option taxes		418,381					418,381		T09	418,381	14			
15	TOTAL OTHER CITY TAXES	68,557	418,381	0	0	0	0	486,938	0		486,938	15			
16	Section B - LICENSES AND PERMITS	75,271						75,271		T29	75,271	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	3,171	1,052					4,223	9,380	U20	13,603	18			
19	Rents and royalties					2,400		2,400		U40	2,400	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	3,171	1,052	0	0	2,400	0	6,623	9,380		16,003	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Winterset						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		641,376					641,376		C46	641,376	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation					8,200		8,200		C89	8,200	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0	564,300	C89	564,300	53				
54	Commercial & Industrial Replacement Claim	60,327	23,039		12,470			95,836		C89	95,836	54				
55	Police grants	6,631						6,631			6,631	55				
56	Library grants	9,563						9,563			9,563	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	76,521	664,415	0	12,470	8,200	0	761,606	564,300		1,325,906	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	53,354						53,354		D89	53,354	64				
65	Township contributions	97,005						97,005		D89	97,005	65				
66	Fire/EMT service							0		D89	0	66				
67	Municipal Utilities - payment in lieu of taxes	204,000						204,000		D89	204,000	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	354,359	0	0	0	0	0	354,359	0		354,359	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	430,880	664,415	0	12,470	8,200	0	1,115,965	564,300		1,680,265	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	2,142,894	A91	2,142,894	73				
74	Sewer							0	1,198,099	A80	1,198,099	74				
75	Electric							0	5,386,480	A92	5,386,480	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	286,548	A81	286,548	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Winterset						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	2,958						2,958		A89	2,958	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges					2,299		2,299		A44	2,299	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	14,316						14,316		A89	14,316	99				
100	Park, recreation, and cultural charges	230,485						230,485		A61	230,485	100				
101	Animal control charges	1,460						1,460		A89	1,460	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	249,219	0	0	0	2,299	0	251,518	9,014,021		9,265,539	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				45,298	48,060		93,358		U01	93,358	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	541	5,152			9,105		14,798		U99	14,798	108				
109	Deposits and sales/fuel tax refunds	17,297						17,297		U99	17,297	109				
110	Sale of property and merchandise	12,386						12,386		U11	12,386	110				
111	Fines	18,831						18,831		U30	18,831	111				
112	Internal service charges	65,166						65,166		NR	65,166	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	114,221	5,152	0	0	9,105	0	128,478	0		128,478	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Winterset						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,322,887	1,616,473	1,029,353	401,699	70,064	0	5,440,476	9,587,701		15,028,177	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	1,243,546	NR	1,243,546	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	66,791	12,123		542,109	131,336		752,359			752,359	127				
128	Internal TIF loans and transfers in		59,701		701,625			761,326			761,326	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	66,791	71,824	0	1,243,734	131,336	0	1,513,685	1,243,546		2,757,231	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,389,678	1,688,297	1,029,353	1,645,433	201,400	0	6,954,161	10,831,247		17,785,408	132				
133												133				
134	Beginning fund balance July 1, 2015	237,147	924,385	32,673	124,665	383,979		1,702,849	7,871,268		9,574,117	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,626,825	2,612,682	1,062,026	1,770,098	585,379	0	8,657,010	18,702,515		27,359,525	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
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159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Winterset						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	566,028	184,322					750,350		E62	750,350	2				
3	Purchase of land and equipment	48,366						48,366		G62	48,366	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	29,388						29,388		E89	29,388	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	70,453	2,111					72,564		E24	72,564	13				
14	Purchase of land and equipment	2,513						2,513		G24	2,513	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation	33,538						33,538		E66	33,538	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	6,023						6,023		E32	6,023	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	756,309	186,433		0	0	0	942,742			942,742	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Winterset		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		589,532					589,532		E44	589,532	42
43	Purchase of land and equipment		7,412					7,412		G44	7,412	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		69,453					69,453		E44	69,453	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		28,764					28,764		E44	28,764	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		10,943					10,943		E81	10,943	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	39,291						39,291		E01	39,291	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	9,964						9,964		E89	9,964	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	49,255	706,104		0	0	0	755,359			755,359	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Winterset		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	5,500						5,500		E79	5,500	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	5,500	0				0	5,500			5,500	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Winterset		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	378,572	93,303					471,875		E52	471,875	122
123	Purchase of land and equipment	5,270						5,270		G52	5,270	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	453,262	69,202					522,464		E61	522,464	127
128	Purchase of land and equipment	41,057	5,498					46,555		G61	46,555	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	44,000						44,000		E03	44,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	922,161	168,003		0	0	0	1,090,164			1,090,164	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	84,021						84,021		E89	84,021	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		18,606					18,606		E50	18,606	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	880						880		E29	880	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			251,365				251,365		E89	251,365	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	84,901	18,606	251,365	0	0	0	354,872			354,872	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Winterset		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	12,270						12,270		E29	12,270	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	258,451	52,646					311,097		E23	311,097	162
163	Purchase of land and equipment	12,079						12,079		G23	12,079	163
164	Elections — Current operation	3,795						3,795		E89	3,795	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	27,176						27,176		E25	27,176	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	144,461						144,461		E89	144,461	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	458,232	52,646	0	0	0	0	510,878			510,878	176
177	Section G — DEBT SERVICE				1,749,355			1,749,355			1,749,355	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,749,355	0	0	1,749,355			1,749,355	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						517,042		517,042			517,042	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	517,042	0			517,042	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	517,042	0	517,042			517,042	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,276,358	1,131,792	251,365	1,749,355	517,042	0	5,925,912			5,925,912	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Winterset		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,282,456	E91	1,282,456	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								572,287	E80	572,287	201
202	Purchase of land and equipment								12,316	G80	12,316	202
203	Construction									F80	0	203
204	Electric — Current operation								4,606,263	E92	4,606,263	204
205	Purchase of land and equipment								192,000	G92	192,000	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								284,594	E81	284,594	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF Winterset						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,212,980		1,212,980	242
243	Enterprise Capital Projects								4,626,943		4,626,943	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								12,789,839		12,789,839	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,276,358	1,131,792	251,365	1,749,355	517,042	0	5,925,912	12,789,839		18,715,751	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	25,384	411,586			74,492		511,462	240,897		752,359	255
256	Internal TIF loans/repayments and transfers out			761,326				761,326			761,326	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	25,384	411,586	761,326	0	74,492	0	1,272,788	240,897		1,513,685	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,301,742	1,543,378	1,012,691	1,749,355	591,534	0	7,198,700	13,030,736		20,229,436	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		1,069,304	49,335	20,743			1,139,382			1,139,382	264
265	Committed							0			0	265
266	Assigned					-6,155		-6,155			-6,155	266
267	Unassigned	325,083						325,083			325,083	267
268	Total Governmental	325,083	1,069,304	49,335	20,743	-6,155	0	1,458,310			1,458,310	268
269	Proprietary								5,671,779		5,671,779	269
270	Total ending fund balance June 30, 2016	325,083	1,069,304	49,335	20,743	-6,155	0	1,458,310	5,671,779		7,130,089	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,626,825	2,612,682	1,062,026	1,770,098	585,379	0	8,657,010	18,702,515		27,359,525	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Winterset Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
Total salaries and wages paid.....						Z00 \$		1,562,520	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 10,945,000	29U \$	39U \$ 430,000	49U \$	49U \$	49U \$ 10,515,000	49U \$	I91 \$	367,950
2. Sewer utility	19U 1,455,000	29U 1,250,546	39U 126,000	49U	49U	49U 2,579,546	49U	I89	44,410
3. Electric utility	19U 1,800,000	29U	39U 175,000	49U	49U	49U 1,625,000		I92	65,450
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. General Obligation	19U 10,690,000	29U	39U 1,430,000	49U 9,260,000	49U	49U	49U	I89	232,371
11. Assessment	19U 125,000	29U	39U 70,000	49U	49U	49U	49U 55,000	I89	5,985
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	25,015,000	1,250,546	2,231,000	9,260,000	0	14,719,546	55,000		716,166
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents				
				\$		277,177,367		x .05 = \$ 13,858,868	

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016								
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61			
	\$		\$					
	1,447,046				5,683,043			7,130,089
REMARKS							V98	